

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

#### Department of Finance

(Revenue and Expenditure Division)

#### Notification

5/13/95-Fin(R&C)

The following draft Amendment Rules which the Government proposes to make under section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) so as to further amend the Goa Sales Tax Rules, 1964, are hereby pre-published as required by sub-section (1) of said section 36 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft Amendment Rules will be taken into consideration by the Government on the expiry of 15 days from the date of publication of this Notification in the Official Gazette.

All objections/suggestions to the said draft Amendment may be forwarded to Secretary to the Government of Goa, Finance Department, Secretariat, Panaji, Goa on or before the expiry of 15 days from the date of publication of this Notification in the Official Gazette.

#### DRAFT AMENDMENT

1. *Short title and commencement.*— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1998.

(2) They shall come into force at once.

2. *Amendment of rule 14.*— In rule 14 of the Goa Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules"), for sub-rules (2), (3), (4), (5), (6) and (7), the following shall be substituted, namely:—

"(2) A dealer intending to compound the tax assessable on his taxable turnover as provided for under sub-section (2) of section 7 of the Act and eligible for the benefit of lumpsum payment in terms of the Scheme formulated under the said sub-section, shall apply to the Appropriate Assessing Authority in Form S. T. IX, not later than 30th June of the year for which the composition is intended. Fees of Rs. 5/- in the form of court fee stamp shall be paid alongwith the application.

(3) The Appropriate Assessing Authority shall scrutinize the applications received, not later than the 31st July of the concerned year and draw a list of dealers eligible for grant of permission which shall be displayed on the Notice Board of the Ward Office by the 15th August of the year.

(4) If the Appropriate Assessing Authority nominated by the Commissioner for the purpose is satisfied that the conditions contained in the Scheme formulated for the purpose are fulfilled and the application is otherwise in order, he shall issue to the applicant dealer a certificate in Form S. T. X. by the 15th September of the year.

(5) The permission so granted shall be valid for a period of one year and thereafter for a further period not exceeding two years, upon application in that behalf from the concerned dealer and on the determination of such enhanced lumpsum amount provided for in the Scheme.

(6) The payment of the amount of lumpsum as determined under the Scheme shall be made in the appropriate Government treasury on or before the 30th September of the concerned year.

(7) The dealer shall be liable to pay such additional sum by way of composition, as may be fixed by the Appropriate

Assessing Authority, if he starts a new place of business or makes any change in the nature of the business”.

3. *Amendment of First Schedule.*— In the First Schedule appended to the principal Rules,—

- (i) after entry at Sl. No.1, the following entry shall be inserted, namely:—

“1A. Section 7 (2), rule 14 (3) (4), (5) and (7).	Power to grant permission to pay lumpsum amount in lieu of tax assessable including extension of permission granted and other matters connected therewith.	Sales Tax officers/ Assistant Sales Tax Officers nominated by the Commissioner for the purpose.”;
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- (ii) against entry at Sl. No. 5, for existing entries in columns 2 and 3 the following shall be respectively substituted, namely:—

“7, 15, 15A, 17 and 18 and rules 15, 18, 25 and 42.	To make an assessment/ reassessment of tax and/or impose penalty, levy of interest and to exercise all the powers under sections 7, 15, 15A, 17 and 18.”;
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- (iii) against entry at Sl. No. 10, in column 2, for the figure and alphabet “15A”, the figure and alphabet “15AA” shall be substituted.

4. *Amendment of Second Schedule.*— In the Second Schedule appended to the principal Rules, in Form S.T. IX,—

- (i) in clause (7), for the words “during the year”, the words “during two years” shall be substituted;
- (ii) in sub-clause (iv) of clause (7), for the words “Tax paid”, the words “ Tax paid /payable” shall be substituted;
- (iii) after the last paragraph, the following paragraph shall be inserted, namely:—

“I further declare that I shall deposit the lumpsum amount as may be determined by the Appropriate Assessing Authority within the stipulated time.”

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 20th April, 1998.